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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

New Delhi the 11th October, 1957

CUSTOMS

S.R.O. 3273.—In exercise of the powers conferred by sub-section (1) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of the following duty paid imported materials used in the manufacture of cough syrup when such cough syrup is manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port, namely:—

Menthol, Terpenhydrate, Balsam Tolu, Potassium antimony tartarate and potassium sulphoguaiacolate.

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S.R.O. 3274.—In exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (COUGH SYRUP) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Cough Syrup) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "Act" means the Sea Customs Act, 1878 (8 of 1878);

(b) "goods" means cough syrup which is manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;

(c) "imported material" means any of the following articles imported into India or the State of Pondicherry on payment of customs duty namely:—

(i) Menthol.

(ii) Terpene hydrate.

(iii) Balsam Tolu.

(iv) Potassium antimony tartarate.

(v) Potassium sulphoguaiacolate.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of all or any of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—Drawback on the shipment of the goods shall be admissible under these rules at the following rates for every one hundred grams of each of the imported material contained in the goods shipped, namely:—

- (a) Menthol—One rupee and thirty naye paise.
- (b) Terpene-hydrate—Twenty naye paise.
- (c) Balsam Tolu—Eighty naye paise.
- (d) Potassium antimony tartarate—Thirty naye paise.
- (e) Potassium sulphoguaiacolate—Forty naye paise.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43-B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value and formula of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access to the manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 226.]

M. A. RANGASWAMY, Dy. Secy.